IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE S.SIRI JAGAN

FRIDAY, THE 20TH APRIL 2007 / 30TH CHAITHRA 1929

WP(C).No. 13604 of 2007(T)

PETITIONER:

RADIANT TRADERS,
57/718, MONASTRY ROAD, KARIKAMURI, KOCHI - 11,
REPRESENTED BY ITS MANAGING PARTNER,
SHAJI M.MANJOORAN.

BY ADV. SRI.R.MURALIDHARAN (AROOR)

RESPONDENTS:

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1. THE ASSISTANT COMMISSIONER,
SPECIAL CIRCLE - I, DEPARTMENT OF COMMERCIAL TAXES
ERNAKULAM.

2. THE DEPUTY COMMISSIONER (APPELAS),
COMMERCIAL TAXES, ERNAKULAM.

3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

BY GOVERNMENT PLEADER SRI. MATHEW VADAKKETHIL

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20 /04 /2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

S.SIRI JAGAN, J

W.P.(C)NO.13604 of 2007

Dated this the 20th day of April, 2007

JUDGMENT

The petitioner is a sales tax assessee. The first respondent passed Ext.P1 assessment order for the assessment year 2003-2004 against which he filed Ext.P2 appeal along with Ext.P3 stay application. The petitioner is aggrieved by revenue recovery proceedings initiated by Ext.P4 for recovery of the disputed amounts covered by Ext.P1 assessment order while the stay application is pending. The petitioner submits that he is not in a position to move the appellate authority for stay because the officer manning the post of the second respondent is on long leave. Therefore, the petitioner seeks stay of Ext.P4 till disposal of Ext.P2 appeal.

2. I have heard the learned counsel for the petitioner as also the learned Government Pleader. In the facts and circumstances of the case, I direct the second respondent to consider Ext.P3 stay application filed by the petitioner, as

expeditiously as possible, after the incumbent takes charge after leave or a substitute is posted in his place. Till disposal of Ext.P3 stay application, there would be a stay of coercive recovery proceedings of the disputed tax in Ext.P1 as evidenced by Ext.P4.

The writ petition is disposed of as above.

S.SIRI JAGAN, JUDGE

CSS